DOCUMENT RESUME

ED 313 422 TM 014 188

TITLE	Common Core of Data (CCD) Part VI: Revenues and Current Expenditures for Public Elementary and Secondary Education FY 83-85.
INSTITUTION	National Center for Education Statistics (ED), Washington, DC.
REPORT NO	EF-000086
PUB DATE	85
NOTE	52p.; For the corresponding data file, see TM 014 189.
PUB TYPE	Guides - Non-Classroom Use (055) -- Statistical Data (110) -- Tests/Evaluation Instruments (160)
EDRS PRICE	MF01/PC03 Plus Postage.
DESCRIPTORS	*Databases; *Educational Finance; *Income; National Surveys; Online Systems; *Public Schools; *School District Spending; School Statistics; *State Departments of Education; Statistical Data
IDENTIFIERS	*Common Core of Data

ABSTRACT

Statistics on the state-level financial status of public schools are provided for fiscal years (FYs) 1983, 1984, and 1985, along with documentation for the use of an associated database file. The data provide current information about aggregate public school revenues and expenditures collected and reported at the state level. Data for FY 1985 include allocation data as of October 20, 1986. Data for FY 1984 include statistical data as of October 22, 1986. Data for FY 1983 include statistical data as of October 30, 1986. In addition to state data, statistics are provided for the District of Columbia and six United States Territories. The Virgin Islands and American Samoa did not respond for FY 1985 and FY 1984, respectively. The documentation includes a file description, record layout charts, data element descriptions, blank report form, a worksheet for computing expenditures for non-instructional services, a list of state codes, a list of variables, and instructions and definitions for the collection of the data. (TJH)

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COMMON CORE OF DATA (CCD) PART VI - REVENUES & CURRENT EXPENDITURES FORPUBLIC ELEMENTARY & SECONDARY EDUCATION FY 83-85

TM014188

BEST COPY AVAILABLE

CCD VI.
STATE FIN
A83-84-85

U.S. Department of Education
Office of Educational Research and Improvement
Washington, D.C. 20202

DATA BASE DOCUMENTATION

(Authority: Public Law 93-502, Section 552)

(Reserve) EF000086

PART I — SURVEY SUMMARY

A. TITLE

Common Core of Data (CCD)
Part VI - Revenues and Current Expenditures for Public Elementary and Secondary Education FY 83-85

B. DESCRIPTION

This survey provides current information about aggregate public school revenues and expenditures collected and reported at the State level, for Fiscal Years 1983 through 1985. Data for Fiscal Year 1985 are allocation data as of October 20, 1986. Data for Fiscal Year 1984 are statistical data as of October 22, 1986. Data for Fiscal Year 1983 are statistical data as of October 30, 1986.

C. SURVEY METHODOLOGY

1. UNIVERSE OR SAMPLE	2. RESPONDENTS	
50 States, the District of Columbia, and 6 Territories for each of three years	State Education Agencies	
3. DATE OF COVERAGE	**4. FREQUENCY OF SURVEY**	**5. RESPONSE RATE**
FY 83-85	Annual	98.2%

6. HIGHLIGHTS

The Virgin Islands did not respond for FY 1985. American Samoa and Trust Territory did not respond for FY 1984. Records appear for these territories for these years, but contain all missing values.

The file is zero filled except for '.', indicating missing values, and 'N', indicating data items that are "not applicable".

D. RELATED STUDIES

1. SURVEYS

Common Core of Data Part VI - Revenues and Current Expenditures for Public Elementary and Secondary Education FY 1982 and Part VIII Revenues and Expenditures for Public Elementary and Secondary Education FY 1981.

2. PUBLICATIONS

none

IF SPONSORING AGENCY IS NOT OERI *(Specify)*

TM041188

DATA BASE DOCUMENTATION

(Reserve)

PART II - FILE DESCRIPTION

A. TITLE

Common Core of Data (CCD)
Part VI - Revenues and Expenditures for Public Elementary and Secondary Education
FY 83-85

B. FILE NAME

(SAS file name is "PART6")

C. TAPE SERIAL NUMBER

D. TAPE STATUS

As of 10-30-86

E. STANDARD TAPE SPECIFICATIONS

1. NUMBER OF TRACKS	2. DENSITY
9 - Track	6250 BPI
3. PARITY	4. LABEL(S)
Odd	IBM Standard

5. CODE CONVENTION

SAS System Specifications

F. FILE DIMENSIONS

1. RECORD LENGTH	2. RECORD FORMAT
275	Fixed Block
3. BLOCKING FACTOR	4. MAXIMUM BLOCK SIZE
119	32729

5. RECORD COUNT

171 (57 States and Territories for each of 3 years)

G. SEQUENCE

1. OE State Code (STED) Ascending Order
2. Survey Year (SURVYEAR) Descending Order

DATA BASE DOCUMENTATION FOR
XEEOSB.CCDVI.DBSE1030.STD.A838485

COMMON CORE OF DATA (CCD)
PART VI - REVENUES AND CURRENT EXPENDITURES
FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, FY 83-85
(LRECL=430, BLKSIZE=8600, 171 PHYSICAL RECORDS)

NAME	TYPE	POS.	NBR	DESCRIPTION
STED	N	001-002	2	OE STATE CODE
SURVYEAR	N	003-004	2	SURVEY YEAR
STFIPS	N	005-006	2	FEDERAL INFO PROCES STANDARDS CODE
STABR	AN	007-008	2	POSTAL ABBREVIATION
NAME	AN	009-022	14	FULL NAME OF STATE OR TERRITORY
R__01	N	023-033	11	REVENUES FROM LOCAL SOURCES
R__02	N	034-042	9	REVENUES FROM INTERMEDIATE SOURCES
R__03	N	043-053	11	REVENUES FROM STATE SOURCES
R__04	N	054-063	10	REVENUES FROM FEDERAL SOURCES
T__01	N	064-074	11	TOTAL REV TO LEA FROM ALL SOURCES
E__01	N	075-085	11	CUR EXP-INSTRUCTION-BY LSD
E__02	N	086-095	10	CUR EXP-INSTRUCTION-BY STATE/OTH AGY
T__02	N	096-106	11	TOTAL CUR EXP-INSTRUCTION
E__03	N	107-117	11	CUR EXP-SUPPORT SERVICES-LSD
E__04	N	118-127	10	CUR EXP-SUPPORT SERVICES-STATE/OTH AGY
T__03	N	128-138	11	TOTAL CUR EXP-SUPPORT SERVICES
E__05	N	139-147	9	CUR EXP-NONINST-LSD
E__06	N	148-156	9	CUR EXP-NONINST-STATE/OTH AGY
T__04	N	157-166	10	TOTAL CUR EXP-NONINSTRUCTIONAL SERVICE
T__05	N	167-177	11	TOTAL CUR EXP-BY LSD
T__06	N	178-187	10	TOTAL CUR EXP-BY STATE/OTH AGY
T__07	N	188-198	11	TOTAL CURRENT EXPENDITURES
X__01	N	199-206	8	EXCLUSIONS-TUITION/TRANS FEES-BY LSD
X__02	N	207-214	8	EXCLUS-TUITION/TRANS FEES-ST/OTH AGY
T__08	N	215-222	8	TOTAL EXCLUSIONS-TUITION/TRANSPORT FEES
X__03	N	223-231	9	EXCLUSIONS-CHAPTER 1-BY LSD
X__04	N	232-240	9	EXCLUSIONS-CHAPTER 1-BY STATE/OTH AGY
T__09	N	241-249	9	TOTAL EXCLUSIONS-CHAPTER 1
X__07	N	250-258	9	CARRYOVER FUNDS FROM TITLE 1-LSD
X__09	N	259-266	8	CARRYOVER FUNDS FROM TITLE 1-ST/OTH AGY
T__11	N	267-275	9	TOTAL CARRYOVER FUNDS TITLE 1
T__12	N	276-284	9	TOTAL EXCLUSIONS-BY LSD
T__13	N	285-293	9	TOTAL EXCLUSIONS-BY STATE/OTH AGY
T__14	N	294-302	9	TOTAL EXCLUSIONS
C__01	N	303-313	11	CUR EXP PL97-35-LSD
C__02	N	314-323	10	CUR EXP PL97-35-STATE/OTH AGY
T__15	N	324-334	11	TOTAL CUR EXP FOR PURPOSES OF PL97-35
T__16	N	335-342	8	TOTAL ADA FOR FISCAL YEAR
F__01	N	343-352	10	EMPLOYEE BENEFITS-LEA
F__03	N	353-362	10	EMPLOYEE BENEFITS-OTH AGY
T__27	N	363-372	10	TOTAL EMPLOYEE BENEFITS
F__02	N	373-382	10	OTHER FIXED CHARGES-LEA
F__04	N	383-390	8	OTHER FIXED CHARGES-STATE/OTH AGY
T__28	N	391-400	10	TOTAL OTHER FIXED CHARGES
T__25	N	401-410	10	TOTAL FIXED CHARGES-LEA
T__26	N	411-420	10	TOTAL FIXED CHARGES-STATE/OTH AGY
T__29	N	421-430	10	TOTAL FIXED CHARGES

DATA BASE DOCUMENTATION

(Reserve)

PART II - FILE DESCRIPTION

A. TITLE

Common Core of Data (CCD)
Part VI - Revenues and Expenditures for Public Elementary and Secondary Education
FY 83-85

B. FILE NAME

C. TAPE SERIAL NUMBER

D. TAPE STATUS

As of 10-30-86

E. STANDARD TAPE SPECIFICATIONS

1. NUMBER OF TRACKS	2. DENSITY
9 - Track	6250 BPI
3. PARITY	**4. LABEL(S)**
Odd	IBM Standard

5. CODE CONVENTION

EBCDIC

F. FILE DIMENSIONS

1. RECORD LENGTH	2. RECORD FORMAT
430	Fixed Block
3. BLOCKING FACTOR	**4. MAXIMUM BLOCK SIZE**
20	8600

5. RECORD COUNT

171 (57 States and Territories for each of 3 years)

G. SEQUENCE

1. OE State Code (STED: Position 001-002) Ascending Order
2. Survey Year (SURVYEAR: Position 003-004) Descending Order

DATA BASE DOCUMENTATION

(Reserve)

PART II - FILE DESCRIPTION

A. TITLE

Common Core of Data (CCD)
Documentation dataset for Part VI - Revenues and Expenditures for Public Elementary and Secondary Education FY 83-85

B. FILE NAME

C. TAPE SERIAL NUMBER

D. TAPE STATUS

As of 10-30-86

E. STANDARD TAPE SPECIFICATIONS

1. NUMBER OF TRACKS	2. DENSITY
9 - Track	6250 BPI
3. PARITY	**4. LABEL(S)**
Odd	IBM Standard: Label=(2,SL) (Second File)

5. CODE CONVENTION

EBCDIC

F. FILE DIMENSIONS

1. RECORD LENGTH	2. RECORD FORMAT
80	Fixed Block
3. BLOCKING FACTOR	**4. MAXIMUM BLOCK SIZE**
1	80

5. RECORD COUNT

57

G. SEQUENCE

TITLE

DATA BASE DO

FILE NAME

XEHOSB.CCDVI.DBSE1030.STD.A838485

PART III - REC

STED	SURVYEAR	STFIPS	STABR	Name	R__01	R__02	R__03
2 N	2 N	2 N	2 A N	AN 14	N 11	N 9	N

T__02 (Cont.)	E__03	E__04	T__03	E__05	
N 11	N 11	N 10	N 11	N 9	

X__01 (Cont.)	X__02	T__08	X__03	X__04	T__09	
N 8	N 8	N 8	N 9	N 9	N 9	

NCES FORM 2411, 6/80

* Numeric fields include "."= missing, and
"N"= not applicable.

CUMENTATION

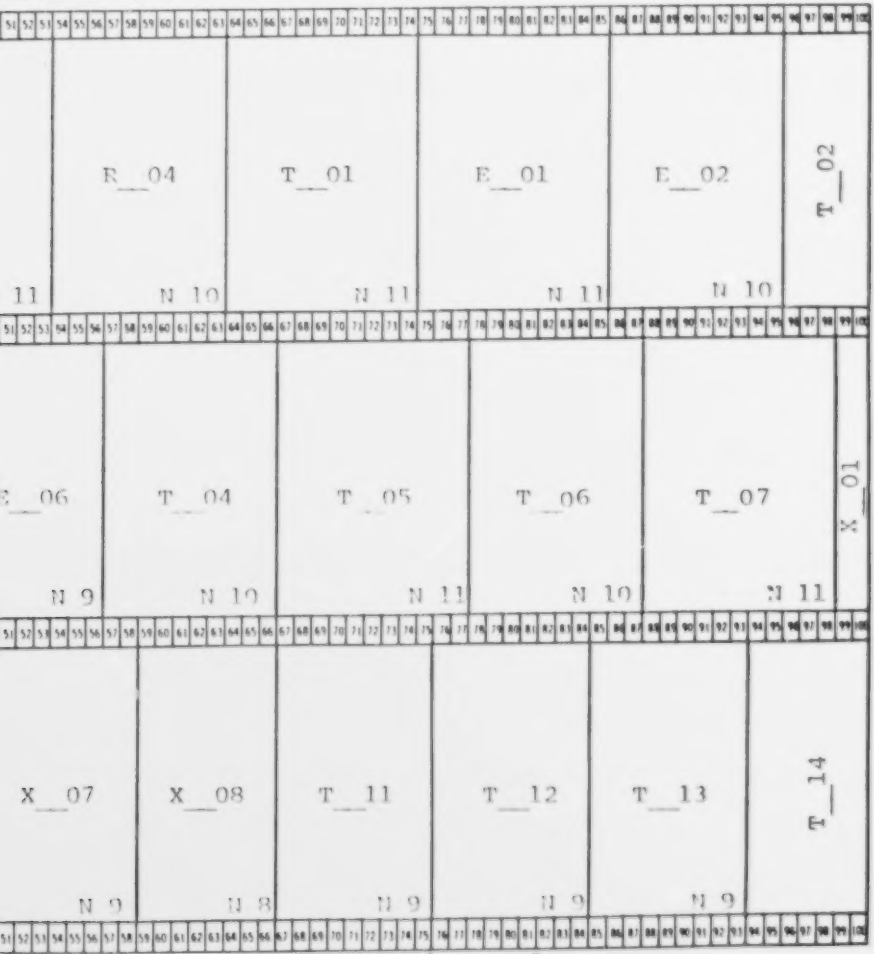
LEGEND

DATA ELEMENT TYPE STANDARDS

AN Alphanumeric, left justified, space filled

N Numeric display, right justified, leading zeroes

ORD LAYOUT



Fold back at dotted line.

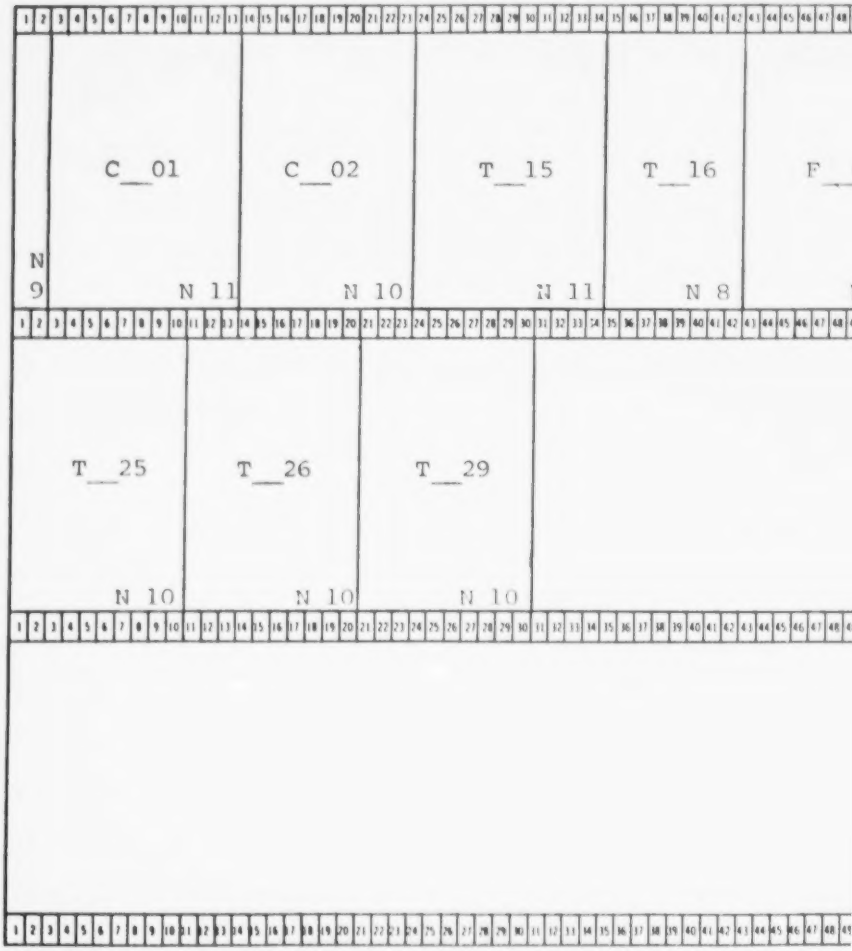
Page 1 of 2

TITLE

DATA BASE

FILE NAME
XEEOSB.CCDVI.DBSE1030.STD.A838485

PART III –



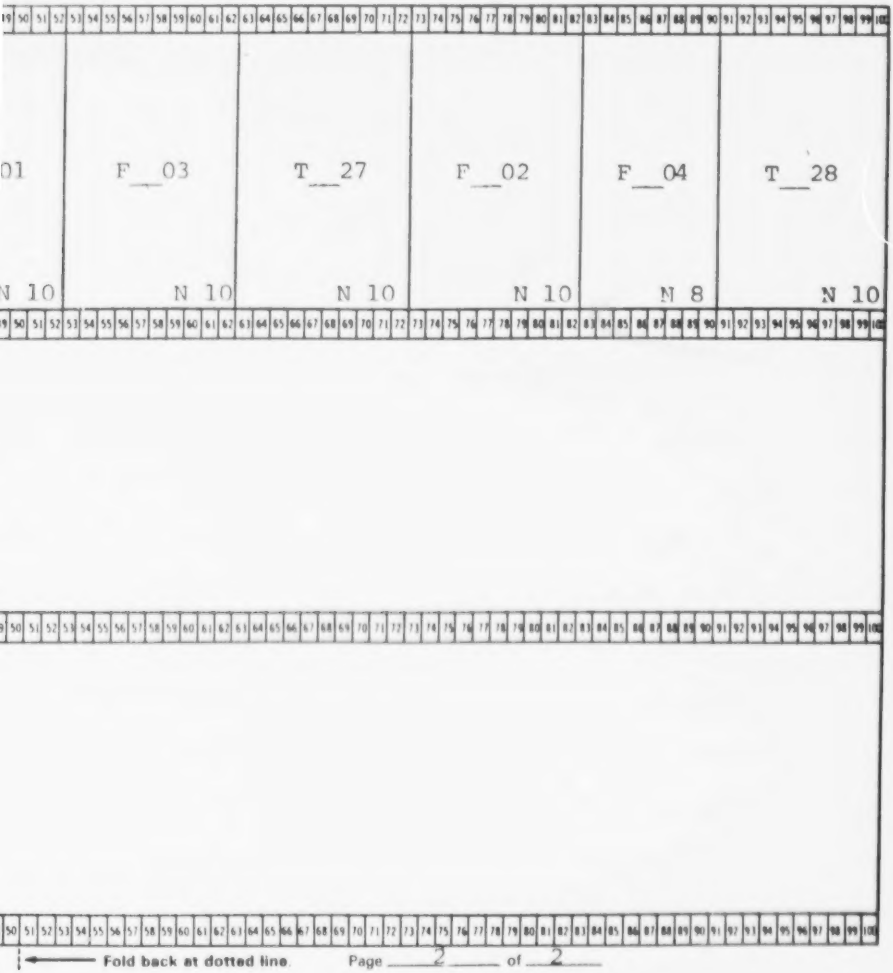
NCES FORM 2411, 6/80

* Numeric fields include "."= missing, and
"" not applicable.

DOCUMENTATION

LEGEND
DATA ELEMENT TYPE STANDARDS
AN – Alphanumeric, left justified, space filled
N – Numeric display, right justified, leading zeros.

RECORD LAYOUT



Fold back at dotted line.

DATA BASE DOCUMENTATION

PART IV — DATA ELEMENT DESCRIPTION

A. TITLE Common Core of Data (CCD) - Part VI - Revenues and Cu
Expenditures for Public Elementary and Secondary Educ

DATA FIELD NAME (a)	DATA ELEMENT TYPE (b)	RECORD POSITION (From-to) (c)	NUMBER OF POSITIONS (d)
STED	N	001-002	2
SURVYEAR	N	003-004	2
STFIPS	N	005-006	2
STABR	AN	007-008	2
NAME	AN	009-022	14
R_01	N	023-033	11
R_02	N	034-042	9
R_03	N	043-053	11
R_04	N	054-063	10
T_01	N	064-074	11
E_01	N	075-085	11
E_02	N	086-095	10
T_02	N	096-106	11
E_03	N	107-117	11
E_04	N	118-127	10
T_03	N	128-138	11
E_05	N	139-147	9
E_06	N	148-156	9
T_04	N	157-166	10
T_05	N	167-177	11
T_06	N	178-187	10
T_07	N	188-198	11
X_01	N	199-206	8
X_02	N	207-214	8
T_08	N	215-223	9
X_03	N	223-231	9
X_04	N	232-240	9
T_09	N	241-249	9

LEGEND DATA ELEMENT TYPE STANDARDS **AN** - Alphanumeric, left justified, space filled **N** - Numeric display, right justified, leading zeros	*(Reserve)*

rrent FY 83-85	FILE NAME XEEOSB.CCDV1.DBSE1030.STD.AR38485
SOURCE LOCATIONS (e)	DESCRIPTION (f)
	OE State Code
	Survey Year
	Federal Info Proces Standards Code
	Postal Abbreviation
	Full Name of State or Territory
	Revenues from local sources
	Revenues from intermediate sources
	Revenues from state sources
	Revenues from federal sources
	Total rev to LEA from all sources
	Cur exp-instruction-by LSD
	Cur exp-instruction-by state/oth agy
	Total cur exp-instruction
	Cur exp-support services-LSD
	Cur exp-support services-state/oth agy
	Total cur exp-support services
	Cur exp-noninst-LSD
	Cur exp-noninst-state/oth agy
	Total cur exp-noninstructional service
	Total cur exp-by LSD
	Total cur exp-by state/oth agy
	Total current expenditures
	Exclusions-tuition/trans fees-by LSD
	Exclus-tuition/trans fees-st/oth agy
	Total exclusions-tuition/transport fees
	Exclusions-Chapter 1-by LSD
	Exclusions-Chapter 1-by state/oth agy
	Total exclusions-Chapter 1

DATA BASE DOCUMENTATION

PART IV — DATA ELEMENT DESCRIPTION

A. TITLE: Common Core of Data (CCD) - Part VI - Revenues and Cur
Expenditures for Public Elementary and Secondary Educ

DATA FIELD NAME (a)	DATA ELEMENT TYPE (b)	RECORD POSITION (from to) (c)	NUMBER OF POSITIONS (d)	
X__07	N	250-258	9	
X__08	N	259-266	8	
T__11	N	267-275	9	
T__12	N	276-284	9	
T__13	N	285-293	9	
T__14	N	294-302	9	
C__01	N	303-313	11	
C__02	N	314-323	10	
T__15	N	324-334	11	
T__16	N	335-342	8	
F__01	N	343-352	10	
F__03	N	353-362	10	
T__27	N	363-372	10	
F__02	N	373-382	10	
F__04	N	383-390	8	
T__28	N	391-400	10	
T__25	N	401-410	10	
T__26	N	411-420	10	
T__29	N	421-430	10	

LEGEND DATA ELEMENT TYPE STANDARDS **AN** - Alphanumeric, left justified, space filled **N** - Numeric display, right justified, leading zeros	*(Reserve)*

ent FY 83-85	FILE NAME XEEOSB.CCDVI.DBSE1030.STD.A838485
SOURCE OCATIONS (e)	DESCRIPTION (f)

Carryover funds from Title 1-LSD
Carryover funds from Title 1-st/oth agy
Total carryover funds Title 1
Total exclusions-by LSD
Total exclusions-by state/oth agy
Total exclusions
Cur exp PL97-35-LSD
Cur exp PL97-35-state/oth agy
Total cur exp for purposes of PL97-35
Total ADA for fiscal year
Employee benefits-LEA
Employee benefits-oth agy
Total employee benefits
Other fixed charges-LEA
Other fixed charges-state/oth agy
Total other fixed charges
Total fixed charges-LEA
Total fixed charges-state/oth agy
Total fixed charges

DEPARTMENT OF EDUCATION
WASHINGTON, D.C. 20202

CENTER FOR STATISTICS
COMMON CORE OF DATA

PART VI – REVENUES AND CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION FISCAL YEAR 1985

(STATE)

FORM APPROVED
O.M.B. No. 1850-0067
EXPIRATION DATE: 7/31/86

DUE DATE

MARCH 15, 1986

This report is authorized by law (20 U.S.C. 1221e-1). While you are not required to complete Section I, you are required to complete Sections II, III, and IV under the Education Consolidation and Improvement Act of 1981, P.L. 97-35.

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NO. *(Include area code)*

IMPORTANT NOTE: All of the account classifications used for this report are defined in the NCES publication, *Financial Accounting for Local and State School Systems, June 1980.*

I. LOCAL EDUCATION AGENCY REVENUES BY SOURCE

	Summary of revenue sources	Total *(in whole dollars)*
A. 1000	REVENUES FROM LOCAL SOURCES	R_01
B. 2000	REVENUES FROM INTERMEDIATE SOURCES	R_02
C. 3000	REVENUES FROM STATE SOURCES	R_03
D. 4000	REVENUES FROM FEDERAL SOURCES	R_04
E.	**TOTAL REVENUES TO LOCAL EDUCATION AGENCIES FROM ALL SOURCES** *(Sum of lines A-D)*	T_01

II. CURRENT EXPENDITURES FOR FREE PUBLIC ELEMENTARY AND SECONDARY EDUCATION MADE BY LOCAL EDUCATION AGENCIES AND FOR AND ON BEHALF OF LOCAL EDUCATION AGENCIES BY OTHER AGENCIES BY FUNCTION

A. CURRENT EXPENDITURES BY FUNCTION	By local school districts *(in whole dollars)*	By State and other agencies *(in whole dollars)*	Total *(in whole dollars)*
1. 1000 INSTRUCTION *(Include fixed charges)*	E__01	E__02	T__02
2. 2000 SUPPORT SERVICES *(Include fixed charges)*	E__03	E__04	T__03
3. 3000 NONINSTRUCTIONAL SERVICES *(Include fixed charges)*	E__05	E__06	T__04
4. TOTAL CURRENT EXPENDITURES *(Sum of lines 1-3)*	T__05	T__06	T__07
B. EXCLUSIONS: CURRENT EXPENDITURES FROM THE REVENUE SOURCES LISTED BELOW			
1. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS AND PATRONS	X__01	X__02	T__08
2. CHAPTER 1, EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 *(Public Law 97-35)*, i.e., BASIC GRANTS TO LEA'S AND STATE AGENCY GRANTS FOR HANDICAPPED AND MIGRATORY CHILDREN	X__03	X__04	T__09
3 CARRYOVER FUNDS FROM TITLE I, *(ESEA, 1965, Public Law 89-10)*, i.e., BASIC GRANTS TO LEA'S AND STATE AGENCY GRANTS FOR HANDICAPPED AND MIGRATORY CHILDREN, AND TITLES IV-B AND IV-C OF ESEA	X__07	X__08	T__11
4. TOTAL EXCLUSIONS *(Sum of lines 1-3)*	T__12	T__13	T__14
C. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 97-35 *(Line A-4 minus B-4)*	C__01	C__02	T__15

NOTE: Make sure that the fixed charges reported in Part V, Special Exhibit, are distributed to each of the functions listed in Section A, above, and also included in line A-4, total current expenditures.

III. AVERAGE DAILY ATTENDANCE (ADA)

Summary of attendance	Total *(in whole numbers)*
A SUMMER SCHOOL FULL TIME EQUIVALENT	**
B REGULAR TERM	**
C TOTAL AVERAGE DAILY ATTENDANCE FOR THE FISCAL YEAR	T__16

NOTE: If summer school ADA cannot be reported separately, enter "X" for item A, add summer school and regular term and report the total ADA on line C.

ED (CSI FORM 2447, 7/88

**Data reported but not included on tape file.

CERTIFICATION: I HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE DATA REPORTED IN SECTIONS II AND III ABOVE CONSTITUTE A FULL AND TRUE REPORT OF CURRENT EXPENDITURES AND AVERAGE DAILY ATTENDANCE FOR THE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS UNDER THIS JURISDICTION FOR PURPOSES OF PUBLIC LAW 97-35.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL

COMMENTS: (Use this section to explain any unusual or peculiar conditions that result in marked changes from previous reports, e.g., a significant increase in teacher salaries since last year.)

The attached worksheet is provided to aid in the computation of the expenditures to be reported as non-instructional services expenditures. For purposes of this report non-instructional services are defined to include net expenditures for enterprise activities such as food services and student body activities (gross expenditures less gross receipts).

(Continued)

IV. WORKSHEET FOR COMPUTING EXPENDITURES FOR NON-INSTRUCTIONAL SERVICES

For purposes of this report, do **not** include current expenditures for community services provided by the LEA's. Expenditures for non-instructional services shall include only those made for food services, student body activities, and other enterprise activities. (Net expenditures only, i.e., gross expenditures less gross receipts.)

A. Food services. Two methods are approved for the computation of net food services expenditures. Report the amount which best reflects net food services current expenditures for the LEA's in your State.

Method I. Total cash expenditures made from revenue receipts

	(in whole dollars)
1 FEDERAL SOURCES	**
2 STATE SOURCES	**
3 LOCAL SOURCES*	**
4 NET EXPENDITURES (Sum of lines 1, 2, and 3)	**

Method II. Expenditures less revenue receipts

	(in whole dollars)
1 GROSS EXPENDITURES	**
2 LUNCH SALES RECEIPTS	**
3 NET EXPENDITURES (Line 1 minus line 2)	**

*Not including gross receipts from the sale of lunches

B. Enterprise activities. Report net expenditures from local tax sources only, i.e., gross expenditures less gross receipts.

ITEM	Total (in whole dollars)
1 STUDENT BODY ACTIVITIES	**
2 OTHER ENTERPRISE ACTIVITIES	**
3 TOTAL NET EXPENDITURES FOR ENTERPRISE ACTIVITIES (Sum of lines 1 and 2)	**

C. Recapitulation. Bring the amounts shown above to the categories listed below. Post the totals (line 3 below) to Section II, line A.3 Noninstructional services.

ITEM	By local agencies (in whole dollars)	By other agencies (in whole dollars)	Total (in whole dollars)
1 NET FOOD SERVICE EXPENDITURES	**	**	**
2 NET ENTERPRISE ACTIVITY EXPENDITURES	**	**	**
3 TOTAL NONINSTRUCTIONAL SERVICES (Sum of lines 1 and 2)	**	**	**

(Continued)

* **Data reported but not included on tape file.

V. SPECIAL EXHIBIT – FIXED CHARGES

Fixed charges, i.e., expenditures made for employee benefits, insurance premiums, rentals, interest on short-term current loans, and judgements levied against the LEAs must be distributed or allocated to the three functions listed in Section II. Since fixed charges represent a significant portion of current expenditures and they have been reported separately for many years, you are asked to break fixed charges out and report them as a special exhibit. This separation is requested in order to make statistical adjustments in trends in the NCES publication series.

Report employee benefits separately from other fixed charges and indicate the amounts expended by local education agencies and those expended for/on behalf of local agencies by other agencies.

Employee benefits include expenditures made on behalf of employees including employer contributions to retirement systems, FICA, health and life insurance premiums, workman's compensation, sabbatical leave, etc.

Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgements against local agencies.

NOTE: Make sure that these expenditures are included in Part II, Section A.

EXPENDITURES FOR FIXED CHARGES	Local education agencies *(in whole dollars)*	For/on behalf of LEA'S by other agencies *(in whole dollars)*	Totals *(in whole dollars)*
1. EMPLOYEE BENEFITS	F__01	F__03	T__27
2. OTHER FIXED CHARGES	F__02	F__04	T__28
3. TOTAL FIXED CHARGES	T__25	T__26	T__29

NOTE: Fixed charges should be included in Part II A, Current Expenditures By Function

RETURN COMPLETED FORM TO:

U.S. Department of Education
Center for Statistics
1200 19th Street, NW
Washington, D.C. 20208-1401

	STFIPS	STED	STABR
ALABAMA	01	10	AL
ALASKA	02	11	AK
ARIZONA	04	12	AZ
ARKANSAS	05	13	AR
CALIFORNIA	06	14	CA
COLORADO	08	15	CO
CONNECTICUT	09	16	CT
DELAWARE	10	17	DE
DISTRICT OF COLUMBIA	11	18	DC
FLORIDA	12	19	FL
GEORGIA	13	20	GA
HAWAII	15	21	HI
IDAHO	16	22	ID
ILLINOIS	17	23	IL
INDIANA	18	24	IN
IOWA	19	25	IA
KANSAS	20	26	KS
KENTUCKY	21	27	KY
LOUISIANA	22	28	LA
MAINE	23	29	ME
MARYLAND	24	30	MD
MASSACHUSETTS	25	31	MA
MICHIGAN	26	32	MI
MINNESOTA	27	33	MN
MISSISSIPPI	28	34	MS
MISSOURI	29	35	MO
MONTANA	30	36	MT
NEBRASKA	31	37	NE
NEVADA	32	38	NV
NEW HAMPSHIRE	33	39	NH
NEW JERSEY	34	40	NJ
NEW MEXICO	35	41	NM
NEW YORK	36	42	NY
NORTH CAROLINA	37	43	NC
NORTH DAKOTA	38	44	ND
OHIO	39	45	OH
OKLAHOMA	40	46	OK
OREGON	41	47	OR
PENNSYLVANIA	42	48	PA
RHODE ISLAND	44	49	RI
SOUTH CAROLINA	45	50	SC
SOUTH DAKOTA	46	51	SD
TENNESSEE	47	52	TN
TEXAS	48	53	TX
UTAH	49	54	UT
VERMONT	50	55	VT
VIRGINIA	51	56	VA
WASHINGTON	53	57	WA
WEST VIRGINIA	54	58	WV
WISCONSIN	55	59	WI
WYOMING	56	60	WY
AMERICAN SAMOA	03	61	AS
GUAM	14	63	GU
PUERTO RICO	43	64	PR
VIRGIN ISLANDS	52	66	VI
NORTHERN MARIANAS	60	69	MR
TRUST TERRITORY	59	65	TT

CONTENTS OF SAS

TAPE FORMAT DATA SET CREATED BY OS JOB XEJJSJO ON CPUID 00-3C

BY SAS RELEASE 82.4 DSNAME=XFECSB.CCDVI.CBSE1033.STD.S838485.F

LIST OF VARI

#	VARIABLE	TYPE	LENGTH	POSITION	FORMAT
1	NAME	CHAR	14	4	
2	STABR	CHAR	2	18	
3	STFE	NUM	2	20	
4	SURVYEAR	NUM	2	22	
5	STFIPS	NUM	2	24	
6	R__C2	NUM	6	26	
7	X__C1	NUM	6	32	
8	X__C2	NUM	6	38	
9	T__C8	NUM	6	44	
10	X__C3	NUM	6	50	
11	X__C4	NUM	6	56	
12	T__C9	NUM	6	62	
13	X__C7	NUM	6	68	
14	X__C8	NUM	5	74	
15	T__11	NUM	6	79	
16	T__12	NUM	6	85	
17	T__13	NUM	6	91	
18	T__14	NUM	6	97	
19	T__16	NUM	5	103	
20	F__C4	NUM	5	108	
21	R__C1	NUM	6	113	
22	R__C3	NUM	6	119	
23	R__C4	NUM	6	125	
24	T__C1	NUM	6	131	
25	E__C1	NUM	6	137	
26	E__C2	NUM	6	143	
27	T__C2	NUM	6	149	
28	E__C3	NUM	6	155	
29	E__C4	NUM	6	161	
30	T__C3	NUM	6	167	
31	E__C5	NUM	6	173	
32	E__C6	NUM	6	179	
33	T__C4	NUM	6	185	
34	T__C5	NUM	6	191	
35	T__C6	NUM	6	197	
36	T__C7	NUM	6	203	
37	C__C1	NUM	6	209	
38	C__C2	NUM	6	215	
39	T__15	NUM	6	221	
40	F__C1	NUM	6	227	
41	F__C3	NUM	6	233	
42	T__27	NUM	6	239	
43	F__C2	NUM	6	245	
44	T__28	NUM	6	251	
45	T__25	NUM	6	257	
46	T__26	NUM	6	263	
47	T__29	NUM	6	269	

DATA SET OUTSAS.PART6

33-020079 AT 12:43 TUESDAY, FEBRUARY 3, 1987

ART6.SAS BLKSIZE=32729 LRECL=275 GENERATED BY DATA

ABLES BY POSITION

INFORMAT	LABEL
	FULL NAME OF STATE OR TERRITORY
	POSTAL ABBREVIATION
	CE STATE CODE
	FISCAL YEAR OF SURVEY
	FEDERAL INFO PROCES STANDARDS CODE
	REVENUES FROM INTERMEDIATE SOURCES
	EXCLUSIONS-TUITION/TRANS FEES-BY LSD
	EXCLUS-TUITION/TRANS FEES-ST/OTH AGY
	TOTAL EXCLUSIONS-TUITION/TRANSPORT FEES
	EXCLUSIONS-CHAPTER 1-BY LSD
	EXCLUSIONS-CHAPTER 1-BY STATE/OTH AGY
	TOTAL EXCLUSIONS-CHAPTER 1
	CARRYOVER FUNDS FROM TITLE 1-LSD
	CARRYOVER FUNDS FROM TITLE 1-ST/OTH AGY
	TOTAL CARRYOVER FUNDS TITLE 1
	TOTAL EXCLUSIONS-BY LSD
	TOTAL EXCLUSIONS-BY STATE/OTH AGY
	TOTAL EXCLUSIONS
	TOTAL ADA FOR FISCAL YEAR
	OTHER FIXED CHARGES-STATE/OTH AGY
	REVENUES FROM LOCAL SOURCES
	REVENUES FROM STATE SOURCES
	REVENUES FROM FEDERAL SOURCES
	TOTAL REV TO LEA FROM ALL SOURCES
	CUR EXP-INSTRUCTION-BY LSD
	CUR EXP-INSTRUCTION-BY STATE/OTH AGY
	TOTAL CUR EXP-INSTRUCTION
	CUR EXP-SUPPORT SERVICES-LSD
	CUR EXP-SUPPORT SERVICES-STATE/OTH AGY
	TOTAL CUR EXP-SUPPORT SERVICES
	CUR EXP-NONINST-LSD
	CUR EXP-NONINST-STATE/OTH AGY
	TOTAL CUR EXP-NONINSTRUCTIONAL SERVICE
	TOTAL CUR EXP-BY LSD
	TOTAL CUR EXP-BY STATE/OTH AGY
	TOTAL CURRENT EXPENDITURES
	CUR EXP PL97-35-LSD
	CUR EXP PL97-35-STATE/OTH AGY
	TOTAL CUR EXP FOR PURPOSES OF PL97-35
	EMPLOYEE BENEFITS-LEA
	EMPLOYEE BENEFITS-STATE/OTH AGY
	TOTAL EMPLOYEE BENEFITS
	OTHER FIXED CHARGES-LEA
	TOTAL OTHER FIXED CHARGES
	TOTAL FIXED CHARGES-LEA
	TOTAL FIXED CHARGES-STATE/OTH AGY
	TOTAL FIXED CHARGES

ALPHABETIC LIS

#	VARIABLE	TYPE	LENGTH	POSITION	FORMAT
37	C__C1	NUM	6	209	
38	C__C2	NUM	6	215	
25	E__C1	NUM	6	137	
26	E__C2	NUM	6	143	
28	E__C3	NUM	6	155	
29	E__C4	NUM	6	161	
31	E__C5	NUM	6	173	
32	E__C6	NUM	6	179	
40	F__C1	NUM	6	227	
42	F__C2	NUM	6	245	
41	F__C3	NUM	6	233	
20	F__C4	NUM	5	108	
1	NAME	CHAR	14	4	
21	R__C1	NUM	6	113	
6	R__C2	NUM	6	26	
22	R__C3	NUM	6	119	
23	R__C4	NUM	6	125	
2	STABR	CHAR	2	18	
3	STFC	NUM	2	20	
5	STFIPS	NUM	2	24	
4	SURVYEAR	NUM	2	22	
24	T__C1	NUM	6	131	
27	T__C2	NUM	6	149	
30	T__C3	NUM	6	167	
33	T__C4	NUM	6	185	
34	T__C5	NUM	6	191	
35	T__C6	NUM	6	197	
36	T__C7	NUM	6	203	
9	T__C8	NUM	6	44	
12	T__C9	NUM	6	62	
15	T__11	NUM	6	79	
16	T__12	NUM	6	85	
17	T__13	NUM	6	91	
18	T__14	NUM	6	97	
39	T__15	NUM	6	221	
19	T__16	NUM	5	103	
45	T__25	NUM	6	257	
46	T__26	NUM	6	263	
47	T__27	NUM	6	269	
44	T__28	NUM	6	251	
43	T__29	NUM	6	209	
7	X__C1	NUM	6	32	
8	X__C2	NUM	6	38	
10	X__C3	NUM	6	50	
11	X__C4	NUM	6	56	
13	X__C7	NUM	6	68	
14	X__C8	NUM	5	74	

T OF VARIABLES

INFORMAT	LABEL
	CUR EXP PL97-35-LSD
	CUR EXP PL97-35-STATE/OTH AGY
	CUR EXP-INSTRUCTION-BY LSD
	CUR EXP-INSTRUCTION-BY STATE/OTH AGY
	CUR EXP-SUPPORT SERVICES-LSD
	CUR EXP-SUPPORT SERVICES-STATE/OTH AGY
	CUR EXP-NONINST-LSD
	CUR EXP-NONINST-STATE/OTH AGY
	EMPLOYEE BENEFITS-LEA
	OTHER FIXED CHARGES-LEA
	EMPLOYEE BENEFITS-STATE/OTH AGY
	OTHER FIXED CHARGES-STATE/OTH AGY
	FULL NAME OF STATE OR TERRITORY
	REVENUES FROM LOCAL SOURCES
	REVENUES FROM INTERMEDIATE SOURCES
	REVENUES FROM STATE SOURCES
	REVENUES FROM FEDERAL SOURCES
	POSTAL ABBREVIATION
	OE STATE CODE
	FEDERAL INFO PROCES STANDARDS CODE
	FISCAL YEAR OF SURVEY
	TOTAL REV TO LEA FROM ALL SOURCES
	TOTAL CUR EXP-INSTRUCTION
	TOTAL CUR EXP-SUPPORT SERVICES
	TOTAL CUR EXP-NONINSTRUCTIONAL SERVICE
	TOTAL CUR EXP-BY LSD
	TOTAL CUR EXP-BY STATE/OTH AGY
	TOTAL CURRENT EXPENDITURES
	TOTAL EXCLUSIONS-TUITION/TRANSPORT FEES
	TOTAL EXCLUSIONS-CHAPTER 1
	TOTAL CARRYOVER FUNDS TITLE 1
	TOTAL EXCLUSIONS-BY LSE
	TOTAL EXCLUSIONS-BY STATE/OTH AGY
	TOTAL EXCLUSIONS
	TOTAL CUR EXP FOR PURPOSES OF PL97-35
	TOTAL ADA FOR FISCAL YEAR
	TOTAL FIXED CHARGES-LEA
	TOTAL FIXED CHARGES-STATE/OTH AGY
	TOTAL EMPLOYEE BENEFITS
	TOTAL OTHER FIXED CHARGES
	TOTAL FIXED CHARGES
	EXCLUSIONS-TUITION/TRANS FEES-BY LSD
	EXCLUS-TUITION/TRANS FEES-ST/OTH AGY
	EXCLUSIONS-CHAPTER 1-BY LSD
	EXCLUSIONS-CHAPTER 1-BY STATE/OTH AGY
	CARRYOVER FUNDS FROM TITLE 1-LSD
	CARRYOVER FUNDS FROM TITLE 1-ST/OTH AGY

AVERAGE DAILY ATTENDANCE (ADA), CURRENT EX
PUPILS IN CHAPTER 1 OF EDUCATION CONSOLIDA
50 STATES AND THE U
FISCAL Y

STATE NAME	AVERAGE DAILY ATTENDANCE	TOT CURR EXPEND (000); STAT
TOTAL U.S. (EXCLUDING TERRITORIES)	[illegible]	[illegible]
ALABAMA	[illegible]	[illegible]
ALASKA	[illegible]	[illegible]
ARIZONA	[illegible]	[illegible]
ARKANSAS	[illegible]	[illegible]
CALIFORNIA	[illegible]	[illegible]
COLORADO	[illegible]	[illegible]
CONNECTICUT	[illegible]	[illegible]
DELAWARE	[illegible]	[illegible]
DISTRICT OF COLUMBIA	[illegible]	[illegible]
FLORIDA	[illegible]	[illegible]
GEORGIA	[illegible]	[illegible]
HAWAII	[illegible]	[illegible]
IDAHO	[illegible]	[illegible]
ILLINOIS	[illegible]	[illegible]
INDIANA	[illegible]	[illegible]
IOWA	[illegible]	[illegible]
KANSAS	[illegible]	[illegible]
KENTUCKY	[illegible]	[illegible]
LOUISIANA	[illegible]	[illegible]
MAINE	[illegible]	[illegible]
MARYLAND	[illegible]	[illegible]
MASSACHUSETTS	[illegible]	[illegible]
MICHIGAN	[illegible]	[illegible]
MINNESOTA	[illegible]	[illegible]
MISSISSIPPI	[illegible]	[illegible]
MISSOURI	[illegible]	[illegible]
MONTANA	[illegible]	[illegible]
NEBRASKA	[illegible]	[illegible]
NEVADA	[illegible]	[illegible]
NEW HAMPSHIRE	[illegible]	[illegible]
NEW JERSEY	[illegible]	[illegible]
NEW MEXICO	[illegible]	[illegible]
NEW YORK	[illegible]	[illegible]
NORTH CAROLINA	[illegible]	[illegible]

OCTOBER 20, 1986

TAL EXPENDITURES, AND CURRENT EXPENDITURES
TION ACT IMPROVEMENT ACT OF 1981 (ECIA)
STRICT OF COLUMBIA
EAR 1989

AL ENT FIGURE S, OTHERS	TOTAL EXPEND. PER ADA	FEDERAL FUND EXPENE, UNDER ECIA CHAPTER 1	TOTAL CURRENT EXPENDITURES NET OF CHAPTER 1	NET EXPEND. PER ADA
,967,519	$3,499	$3,383,087,609	$122,503,879,909	$3,356
,899,938	$2,329	$59,289,999	$1,531,570,439	$2,238
,987,663	$7,893	$8,027,132	$746,939,873	$7,760
,228,496	$2,774	$49,143,045	$1,310,085,251	$2,635
,347,020	$2,353	$42,773,338	$962,573,688	$2,253
,767,658	$3,296	$386,241,245	$13,117,526,453	$3,169
,057,747	$3,697	$31,735,025	$1,836,322,722	$3,634
,798,659	$4,738	$30,206,002	$2,087,592,057	$4,670
,190,814	$4,184	$10,721,793	$342,469,021	$4,057
,719,143	$4,571	$13,442,995	$374,276,148	$4,413
,125,661	$3,238	$143,926,268	$4,437,199,393	$3,133
,681,269	$2,657	$85,027,537	$2,544,653,727	$2,571
,691,756	$3,965	$10,118,603	$311,573,191	$3,398
,253,639	$2,401	$11,743,632	$463,910,007	$2,342
,353,658	$3,538	$156,098,223	$5,506,299,435	$3,441
,071,517	$3,051	$47,097,396	$2,648,974,121	$2,998
,366,617	$3,439	$32,719,632	$1,560,691,385	$3,369
,469,133	$3,560	$23,599,540	$1,291,589,593	$3,496
,721,545	$2,390	$62,888,987	$1,321,832,558	$2,281
,361,877	$2,905	$95,889,919	$2,022,471,958	$2,774
,189,337	$3,029	$15,170,053	$584,019,284	$2,948
,770,850	$4,102	$55,141,916	$2,391,628,934	$4,010
,486,299	$4,026	$67,957,003	$3,071,529,291	$3,939
,302,120	$3,898	$153,278,023	$5,582,024,703	$3,745
,570,784	$3,674	$44,351,348	$2,417,219,416	$3,608
,542,295	$2,357	$82,948,249	$943,594,346	$2,164
,539,073	$2,958	$54,187,753	$2,052,351,320	$2,882
,295,697	$3,847	$11,013,329	$527,231,768	$3,768
,019,157	$3,471	$18,756,894	$851,222,263	$3,396
,254,297	$2,829	$9,903,510	$387,350,787	$2,759
,191,189	$3,271	$10,484,512	$462,666,677	$3,198
,534,451	$4,504	$100,144,732	$4,597,389,719	$4,408
,442,307	$3,193	$28,505,019	$755,936,488	$3,039
,301,639	$5,492	$307,112,717	$12,374,188,322	$5,359
,774,290	$2,625	$85,978,560	$2,588,795,690	$2,541

...TAL EXPENDITURES, AND CURRENT EXPENDITURES
...TION AND IMPROVEMENT ACT OF 1982 TITLE
...STRICT OF COLUMBIA
...AR 1987

...AL ...ENT ...ITURE ...S, DIRECT	TOTAL CAPITAL EXPEND. PER AGA	FEDERAL FUND EXPEND. UNDER CITY CHAPTER 1	TOTAL CURRENT EXPENDITURES OUT OF CHAPTER 1	NET CAPITAL EXPEND. PER AGA
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...
$...,...,...	$...,...	$...,...,...	$...,...,...	$...,...

AVERAGE DAILY ATTENDANCE (ADA), CUMULA
P.L. 89-10, CHAPTER 1 OF EDUCATION CONSO
OUT
FISC

AREA NAME	AVERAGE DAILY ATTENDANCE	EX EFFO
TOTAL OUTLYING AREAS	732,330	
AMERICAN SAMOA	10,500	
GUAM	23,032	
PUERTO RICO	699,051	
TRUST TERRITORY	42,919	
VIRGIN ISLANDS	.	
NORTHERN MARIANAS	3,548	

OCTOBER 20, 1986

E TOTAL EXPENDITURES, AND CURRENT EXPENDITURES
CATION ACT IMPROVEMENT ACT OF 1984 (ECIA)
TING AREA)
AL YEAR 1985

TOTAL CURRENT EXPENDITURE STATE, OTHER)	TOTAL EXPEND. PER ADA	FEDERAL FUND EXPEND. UNDER ECIA CHAPTER 1	TOTAL CURRENT EXPENDITURES NET OF CHAPTER 1	NET EXPEND. PER ADA
$972,300,718	$1,320	$131,200,200	$792,638,467	$1,082
$13,347,581	$1,262	$1,078,127	$11,669,454	$1,103
$50,814,516	$2,489	$8,018,001	$50,796,515	$2,149
$850,742,570	$1,319	$122,570,000	$730,172,498	$1,124
$34,601,328	$792	.	.	.
.	.	.	.	.
$9,394,315	$1,693	.	.	.

AVERAGE DAILY ATTENDANCE (ADA), CURR
ACT OF CHAPTER 1 OF EDUCATION CON
50 STATES AND
DI

STATE NAME	AVERAGE DAILY ATTENDANCE	SPEC
TOTAL U.S. REPORTING FIGURES	30,882,970	0
ALABAMA	639,792	
ALASKA	80,269	
ARIZONA	482,185	
ARKANSAS	404,282	
CALIFORNIA	4,690,300	0
COLORADO	503,102	
CONNECTICUT	492,061	
DELAWARE	89,110	
DISTRICT OF COLUMBIA	77,859	
FLORIDA	1,398,717	
GEORGIA	978,930	
HAWAII	190,137	
IDAHO	199,933	
ILLINOIS	1,686,711	
INDIANA	953,965	
IOWA	467,965	
KANSAS	398,359	
KENTUCKY	583,001	
LOUISIANA	829,153	
MAINE	200,159	
MARYLAND	662,011	
MASSACHUSETTS	806,193	
MICHIGAN	1,519,071	
MINNESOTA	683,700	
MISSISSIPPI	497,790	
MISSOURI	813,102	
MONTANA	139,387	
NEBRASKA	252,909	
NEVADA	139,113	
NEW HAMPSHIRE	199,711	
NEW JERSEY	1,017,003	
NEW MEXICO	290,951	
NEW YORK	2,111,050	0
NORTH CAROLINA	1,088,130	

AT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES
OCATION AND IMPROVEMENT ACT OF 1981 (ECIA)
THE DISTRICT OF COLUMBIA
CAL YEAR 1984

TOTAL CURRENT EXPENDITURE STATE, OTHER)	TOTAL EXPEND. PER ADA	FEDERAL FUND EXPEND. UNDER ECIA CHAPTER 1	TOTAL CURRENT EXPENDITURES NET OF CHAPTER 1	NET EXPEND. PER ADA
$9,892,941,794	$3,173	$3,094,464,978	$112,297,936,816	$3,088
$1,898,803,781	$2,055	$62,948,067	$1,333,855,194	$1,962
$692,417,669	$0,627	$11,333,936	$681,083,733	$0,486
$1,320,551,530	$2,751	$39,657,136	$1,280,894,394	$2,669
$903,910,264	$2,235	$46,441,354	$857,068,850	$2,120
$2,893,891,717	$2,961	$329,056,751	$11,818,584,966	$2,884
$1,697,084,196	$3,371	$28,386,203	$1,668,718,453	$3,316
$1,818,882,187	$4,023	$27,846,414	$1,790,836,453	$3,961
$323,760,131	$3,849	$9,387,275	$314,393,056	$3,738
$371,113,638	$4,766	$14,081,898	$357,091,134	$4,586
$4,071,136,329	$2,932	$130,813,329	$3,940,321,000	$2,837
$2,301,495,822	$2,352	$77,710,860	$2,223,784,962	$2,273
$500,553,599	$3,334	$8,249,281	$492,304,294	$3,279
$417,428,670	$2,146	$10,265,750	$407,160,320	$2,093
$5,332,566,193	$3,298	$151,333,814	$5,181,252,379	$3,205
$2,439,738,481	$2,325	$46,838,570	$2,393,899,911	$2,679
$1,532,170,620	$3,274	$29,865,323	$1,502,305,297	$3,210
$1,209,537,408	$3,284	$20,796,301	$1,188,741,107	$3,227
$1,354,120,631	$2,311	$58,220,225	$1,295,519,806	$2,212
$1,950,869,226	$2,694	$78,060,668	$1,872,808,558	$2,586
$540,391,293	$2,700	$14,915,517	$525,435,776	$2,625
$2,322,809,843	$3,858	$51,920,184	$2,270,769,679	$3,772
$2,898,355,289	$3,595	$70,708,485	$2,827,646,784	$3,507
$5,300,329,231	$3,556	$134,236,034	$5,252,092,597	$3,467
$2,253,401,984	$3,395	$37,668,522	$2,215,733,462	$3,338
$902,604,841	$2,249	$65,654,784	$912,950,057	$2,085
$1,965,436,988	$2,748	$53,048,592	$1,912,387,896	$2,674
$502,290,112	$3,609	$8,484,815	$493,805,297	$3,543
$813,214,184	$3,221	$17,382,537	$795,831,647	$3,152
$374,201,276	$2,690	$6,668,467	$367,532,809	$2,642
$931,281,161	$2,980	$9,224,607	$422,062,756	$2,916
$4,666,185,372	$4,496	$86,714,912	$4,585,470,460	$4,418
$721,890,934	$2,928	$25,566,685	$696,074,247	$2,824
$1,879,837,733	$5,117	$268,835,754	$11,610,801,819	$5,001
$2,393,906,618	$2,301	$86,725,509	$2,272,780,503	$2,224

AVERAGE DAILY ATTENDANCE (ADA), CURRENT
ACT OF CHAPTER 1 OF EDUCATION CONSOL
50 STATES AND TH
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STATE NAME	AVERAGE DAILY ATTENDANCE	EXP (PED. S
NORTH DAKOTA	111,630	
OHIO	1,651,651	$5
OKLAHOMA	551,230	$1
OREGON	401,398	$1
PENNSYLVANIA	1,661,949	$5
RHODE ISLAND	121,501	
SOUTH CAROLINA	602,183	$1
SOUTH DAKOTA	117,192	
TENNESSEE	779,346	$1
TEXAS	2,193,339	$7
UTAH	350,072	
VERMONT	80,404	
VIRGINIA	901,878	$2
WASHINGTON	691,060	$2
WEST VIRGINIA	343,320	
WISCONSIN	854,084	$2
WYOMING	91,804	

OCTOBER 22, 1986.

TOTAL EXPENDITURES, AND CURRENT EXPENDITURES
IDATION AND IMPROVEMENT ACT OF 1981 (ECIA)
E DISTRICT OF COLUMBIA
L YEAR 1984

TOTAL URRENT ENDITURE TATE, OTHER)	TOTAL EXPEND. PER ADA	FEDERAL FUND EXPEND. UNDER ECIA CHAPTER 1	TOTAL CURRENT EXPENDITURES NET OF CHAPTER 1	NET EXPEND. PER ADA
$337,961,216	$3,028	$7,932,971	$330,028,245	$2,956
,051,057,267	$2,982	$106,730,322	$4,944,326,945	$2,919
,581,443,468	$2,859	$31,897,289	$1,549,546,179	$2,801
,475,989,781	$3,677	$33,511,055	$1,442,478,726	$3,594
,843,492,422	$3,648	$194,204,473	$5,649,287,949	$3,527
$486,328,188	$3,938	$10,230,724	$476,097,464	$3,855
,314,792,045	$2,183	$51,503,977	$1,263,288,068	$2,098
$314,626,621	$2,685	$11,750,136	$302,876,485	$2,584
,627,147,009	$2,101	$63,574,921	$1,563,572,088	$2,019
,642,784,449	$2,784	$277,713,369	$7,365,071,080	$2,683
$730,903,781	$2,053	$11,691,570	$719,212,211	$2,020
,290,209,743	$3,359	$6,609,328	$283,599,415	$3,282
,964,004,551	$2,870	$59,185,159	$2,924,819,432	$2,804
,373,041,443	$3,465	$50,335,973	$2,323,509,470	$3,392
,988,532,261	$2,879	$26,229,200	$962,307,061	$2,803
,999,670,613	$3,513	$45,229,821	$2,410,444,792	$3,448
,424,251,441	$4,523	$5,092,831	$419,158,610	$4,468

AVERAGE DAILY ATTENDANCE (ADA), CURRENT E
ACT OF CHAPTER 1 OF EDUCATION CONSOLID
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AREA NAME	AVERAGE DAILY ATTENDANCE	TO CUR EXPEN (EXCL. STA
TOTAL OUTLYING AREAS	719,015	$9
AMERICAN SAMOA	.	
GUAM	23,575	$
PUERTO RICO	659,606	$8
TRUST TERRITORY	.	
VIRGIN ISLANDS	25,986	$
NORTHERN MARIANAS	9,848	$

ITAL EXPENDITURES, AND CURRENT EXPENDITURES
ATION AND IMPROVEMENT ACT OF 1981 (ECIA)
NG AREAS
YEAR 1984

TAL RENT DITURE TS, OTHER)	TOTAL EXPEND. PER ADA	FEDERAL FUND EXPEND. UNDER ECIA CHAPTER 1	TOTAL CURRENT EXPENDITURES NET OF CHAPTER 1	NET EXPEND. PER ADA
92,785,672	$1,334	$114,823,687	$837,961,985	$1,174
54,250,823	$2,301	$6,321,049	$47,929,774	$2,033
22,589,196	$1,247	$103,512,918	$719,076,278	$1,090
70,411,210	$2,710	$4,989,720	$65,421,490	$2,518
35,534,443	$1,142	$0	$35,534,443	$1,142

AVERAGE DAILY ATTENDANCE (ADA), CURRENT TOTAL EXPENDITURES, AND CURRENT EXPENDITURES
ACT OF CHAPTER 1 OF EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 (ECIA)
50 STATES AND THE DISTRICT OF COLUMBIA
FISCAL YEAR 1983

STATE NAME	AVERAGE DAILY ATTENDANCE	TOTAL CURRENT EXPENDITURE (FED, STATE, OTHER)	TOTAL EXPEND. PER ADA	FEDERAL FUND EXPEND. UNDER ECIA CHAPTER 1	TOTAL CURRENT EXPENDITURES NET OF CHAPTER 1	NET EXPEND. PER ADA
TOTAL U.S. (EXCLUDING TERRITORIES)	38,633,868	$108,267,716,970	$2,955	$3,013,362,085	$105,254,354,885	$2,873
ALABAMA	682,819	$1,486,520,630	$2,177	$67,743,984	$1,418,776,646	$2,078
ALASKA	85,435	$625,817,760	$7,325	$6,958,689	$618,859,071	$7,244
ARIZONA	478,664	$1,242,928,313	$2,597	$35,730,925	$1,203,197,388	$2,514
ARKANSAS	406,588	$801,194,009	$1,971	$46,853,375	$754,340,634	$1,855
CALIFORNIA	4,042,996	$11,050,353,922	$2,733	$295,408,285	$10,754,945,637	$2,660
COLORADO	506,425	$1,605,885,020	$3,171	$26,892,508	$1,578,992,512	$3,118
CONNECTICUT	470,572	$1,711,012,766	$3,636	$33,276,150	$1,677,736,616	$3,565
DELAWARE	85,144	$294,222,012	$3,456	$8,677,485	$285,544,527	$3,354
DISTRICT OF COLUMBIA	79,827	$340,027,077	$4,260	$12,528,106	$327,498,971	$4,103
FLORIDA	1,308,520	$3,747,760,387	$2,739	$135,647,478	$3,612,112,909	$2,639
GEORGIA	978,851	$2,123,585,842	$2,169	$81,991,731	$2,041,594,111	$2,086
HAWAII	149,696	$484,857,558	$3,239	$8,503,741	$476,354,217	$3,182
IDAHO	152,707	$398,996,347	$2,070	$11,264,093	$387,732,254	$2,012
ILLINOIS	1,647,989	$5,108,290,070	$3,100	$145,609,724	$4,962,680,346	$3,011
INDIANA	902,672	$2,239,068,860	$2,480	$42,420,722	$2,196,648,078	$2,433
IOWA	476,406	$1,474,443,207	$3,095	$29,847,993	$1,444,595,214	$3,032
KANSAS	370,064	$1,131,758,425	$3,058	$25,711,294	$1,106,047,131	$2,989
KENTUCKY	587,615	$1,233,797,475	$2,100	$59,251,530	$1,174,545,945	$1,999
LOUISIANA	709,170	$1,908,595,082	$2,691	$76,687,411	$1,831,907,671	$2,583
MAINE	197,239	$584,743,955	$2,458	$12,727,011	$572,016,984	$2,393
MARYLAND	815,097	$2,118,972,417	$3,445	$51,521,769	$2,067,450,648	$3,361
MASSACHUSETTS	820,758	$2,792,652,742	$3,378	$60,686,618	$2,731,966,124	$3,304
MICHIGAN	1,818,445	$5,351,619,530	$3,307	$116,980,347	$5,234,631,183	$3,234
MINNESOTA	672,804	$2,075,572,146	$3,085	$36,079,014	$2,039,493,132	$3,031
MISSISSIPPI	439,405	$869,763,589	$1,979	$66,567,618	$803,255,971	$1,828
MISSOURI	717,994	$1,772,111,337	$2,468	$53,067,955	$1,719,043,382	$2,394
MONTANA	138,801	$450,518,613	$3,289	$9,060,072	$447,512,541	$3,224
NEBRASKA	259,452	$759,197,358	$2,984	$16,172,745	$743,024,653	$2,920
NEVADA	139,600	$369,765,710	$2,613	$9,178,684	$360,587,026	$2,583
NEW HAMPSHIRE	146,309	$402,306,641	$2,750	$7,004,538	$395,302,105	$2,702
NEW JERSEY	1,083,217	$4,340,959,762	$4,007	$67,924,058	$4,273,035,644	$3,945
NEW MEXICO	245,919	$713,599,218	$2,902	$24,214,841	$689,384,377	$2,803
NEW YORK	2,344,091	$10,985,481,357	$4,686	$266,326,771	$10,719,154,586	$4,573
NORTH CAROLINA	1,032,030	$2,206,324,717	$2,138	$90,705,596	$2,115,619,121	$2,050

AVERAGE DAILY ATTENDANCE (ADA), CURRENT
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STATE NAME	AVERAGE DAILY ATTENDANCE	T CU EXPE (PED, ST
NORTH DAKOTA	111,782	$1
OHIO	1,710,878	$4,0
OKLAHOMA	556,115	$1,5
OREGON	404,458	$1,4
PENNSYLVANIA	1,891,783	$5,5
RHODE ISLAND	127,206	$4
SOUTH CAROLINA	574,293	$1,1
SOUTH DAKOTA	117,495	$2
TENNESSEE	778,321	$1,5
TEXAS	2,324,989	$7,4
UTAH	348,717	$7
VERMONT	87,403	$2
VIRGINIA	908,984	$2,4
WASHINGTON	687,094	$2,2
WEST VIRGINIA	346,368	$9
WISCONSIN	833,190	$2,3
WYOMING	99,408	$3

TOTAL EXPENDITURES, AND CURRENT EXPENDITURES
CATION AND IMPROVEMENT ACT OF 1981 (ECIA)
DISTRICT OF COLUMBIA
YEAR 1983

TAL RRENT DITURE ATE, OTHER)	TOTAL EXPEND. PER ADA	FEDERAL FUND EXPEND. UNDER ECIA CHAPTER 1	TOTAL CURRENT EXPENDITURES NET OF CHAPTER 1	NET EXPEND. PER ADA
18,784,343	$2,852	$11,979,560	$306,808,783	$2,749
00,474,824	$2,676	$96,045,908	$4,504,428,916	$2,621
60,103,477	$2,805	$37,027,157	$1,923,076,320	$2,739
17,392,505	$3,504	$32,252,479	$1,385,140,026	$3,425
06,931,032	$3,354	$102,338,345	$5,324,592,687	$3,243
54,061,645	$3,570	$13,896,212	$440,285,433	$3,461
58,594,893	$2,017	$52,348,058	$1,106,226,835	$1,926
92,102,189	$2,486	$11,384,833	$280,717,356	$2,389
77,914,598	$2,027	$64,353,830	$1,513,561,168	$1,945
42,158,754	$2,731	$268,135,659	$7,174,023,095	$2,633
02,161,663	$2,014	$16,921,043	$691,240,620	$1,982
67,530,364	$3,061	$5,230,589	$262,299,775	$3,001
14,129,646	$2,656	$85,383,632	$2,328,746,014	$2,562
06,230,819	$3,211	$46,743,545	$2,159,487,269	$3,143
67,707,319	$2,765	$26,998,936	$936,708,383	$2,704
05,552,461	$3,233	$30,950,430	$2,274,602,031	$3,189
82,181,627	$4,045	$5,239,008	$376,942,619	$3,989

AREA NAME	AVERAGE DAILY ATTENDANCE	TOTAL CURRENT EXPENDIT EXCL. STATE,
TOTAL GUIDING AREAS	169,075	9879,
AMERICAN SAMOA		
GUAM	20,903	951,
PUERTO RICO	110,171	$795,
TRUST TERRITORY	31,396	
VIRGIN ISLANDS	25,767	$70,
NORTHERN MARIANAS	4,936	$7,

OCTOBER 30, 1986

L EXPENDITURES, AND CURRENT EXPENDITURES
ION AND IMPROVEMENT ACT OF 1981 (ECIA)
AREAS
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OF TURE OTHERS	TOTAL EXPEND. PER ADA	FEDERAL FUND EXPEND. UNDER ECIA CHAPTER 1	TOTAL CURRENT EXPENDITURES NET OF CHAPTER 1	NET EXPEND. PER ADA
221,101	$1,199	$111,506,731	$757,635,056	$998
$0	.	$0	$0	.
172,659	$2,106	$6,036,799	$49,136,060	$1,928
360,375	$1,112	$109,569,010	$635,790,557	$949
$0	$0	$0	$0	$0
979,865	$2,757	$1,980,119	$68,996,791	$2,680
713,600	$1,731	$0	$7,713,600	$1,731

DEPARTMENT OF EDUCATION
WASHINGTON, D.C. 20202

NATIONAL CENTER FOR EDUCATION STATISTICS
COMMON CORE OF DATA

PART VI – REVENUES AND CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION FISCAL YEAR 1983

(STATE)

FORM APPROVED
O M B No. 1850-0067
EXPIRATION DATE: 9/85

DUE DATE

MARCH 15, 1984

This report is authorized by law *(20 U.S.C. 1221e-1)*. While you are not required to complete Section I, you are required to complete Sections II, III, and IV under the Education Consolidation and Improvement Act of 1981, P.L. 97-35.

NAME OF STATE	NAME OF PERSON PREPARING THIS REPORT	TELEPHONE NO. *(Include area code)*

IMPORTANT NOTE: All of the account classifications used for this report are defined in the NCES publication, *Financial Accounting for Local and State School Systems, June 1980.*

I. LOCAL EDUCATION AGENCY REVENUES BY SOURCE

Summary of revenue sources			Total *(in whole dollars)*
A.	1000	REVENUES FROM LOCAL SOURCES	
B.	2000	REVENUES FROM INTERMEDIATE SOURCES	
C.	3000	REVENUES FROM STATE SOURCES	
D.	4000	REVENUES FROM FEDERAL SOURCES	
E.		**TOTAL REVENUES TO LOCAL EDUCATION AGENCIES FROM ALL SOURCES** *(Sum of lines A-D)*	44

II. CURRENT EXPENDITURES FOR FREE PUBLIC ELEMENTARY AND SECONDARY EDUCATION MADE BY LOCAL EDUCATION AGENCIES AND FOR AND ON BEHALF OF LOCAL EDUCATION AGENCIES BY OTHER AGENCIES BY FUNCTION

A. CURRENT EXPENDITURES BY FUNCTION	By local school districts *(in whole dollars)*	By State and other agencies *(in whole dollars)*	Total *(in whole dollars)*
1. 1000 INSTRUCTION *(Include fixed charges)*			
2. 2000 SUPPORT SERVICES *(Include fixed charges)*			
3. 3000 NONINSTRUCTIONAL SERVICES *(Include fixed charges)*			
4. TOTAL CURRENT EXPENDITURES *(Sum of lines 1-3)*			
B. EXCLUSIONS: CURRENT EXPENDITURES FROM THE REVENUE SOURCES LISTED BELOW			
1. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS AND PATRONS			
2. CHAPTER 1, EDUCATION CONSOLIDATION AND IMPROVEMENT ACT OF 1981 *(Public Law 97-35)*, i.e., BASIC GRANTS TO LEA'S AND STATE AGENCY GRANTS FOR HANDICAPPED AND MIGRATORY CHILDREN			
3. CARRYOVER FUNDS FROM TITLE I, *(ESEA, 1965, Public Law 89-10)*, i.e., BASIC GRANTS TO LEA'S AND STATE AGENCY GRANTS FOR HANDICAPPED AND MIGRATORY CHILDREN, AND TITLES IV-B AND IV-C OF ESEA			
4. TOTAL EXCLUSIONS *(Sum of lines 1-3)*			
C. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 97-35 *(for Fiscal Year 1983)* *(Line A 4 minus B 4)*			

NOTE: Make sure that the fixed charges reported in Part V, Special Exhibit, are distributed to each of the functions listed in Section A, above, and also included in line A.4, total current expenditures.

III. AVERAGE DAILY ATTENDANCE (ADA)

Summary of attendance	Total *(in whole numbers)*
A. SUMMER SCHOOL FULL-TIME EQUIVALENT	
B. REGULAR TERM	
C. TOTAL AVERAGE DAILY ATTENDANCE FOR THE FISCAL YEAR	

NOTE: *If summer school ADA cannot be reported separately, enter "NA" for both summer school and regular term and report the total ADA on line C.*

CERTIFICATION: I HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE DATA REPORTED IN SECTIONS II AND III ABOVE CONSTITUTE A FULL AND TRUE REPORT OF CURRENT EXPENDITURES AND AVERAGE DAILY ATTENDANCE FOR THE PUBLIC ELEMENTARY AND SECONDARY SCHOOLS UNDER THIS JURISDICTION FOR PURPOSES OF PUBLIC LAW 87-20.

TYPE OR PRINT NAME OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL

COMMENTS: (Use this section to explain any unusual or peculiar conditions that result in marked changes from previous reports, e.g., a significant increase in teacher salaries since last year.)

The attached worksheet is provided to aid in the computation of the expenditures to be reported as non-instructional services expenditures. For purposes of this report, non-instructional services are defined to include net expenditures for enterprise activities such as food services and student body activities (gross expenditures less gross receipts).

(Continued)

IV. WORKSHEET FOR COMPUTING EXPENDITURES FOR NON-INSTRUCTIONAL SERVICES

For purposes of this report, do not include current expenditures for community services provided by the LEA's. Expenditures for non-instructional services shall include only those made for food services, student body activities, and other enterprise activities. (Net expenditures only, i.e., gross expenditures less gross receipts.)

A. Food services. Two methods are approved for the computation of net food services expenditures. Report the amount which best reflects net food services current expenditures for the LEA's in your State.

Method I. Total cash expenditures made from revenue receipts *(in whole dollars)*

1. FEDERAL SOURCES	
2. STATE SOURCES	
3. LOCAL SOURCES*	
4. NET EXPENDITURES *(Sum of lines 1, 2, and 3)*	

*Not including gross receipts from the sale of lunches.

Method II. Expenditures less revenue receipts *(in whole dollars)*

1. GROSS EXPENDITURES	
2. LUNCH SALES RECEIPTS	
3. NET EXPENDITURES *(Line 1 minus line 2)*	

B. Enterprise activities. Report net expenditures from local tax sources only, i.e., gross expenditures less gross receipts.

ITEM	Total *(in whole dollars)*
1. STUDENT BODY ACTIVITIES	
2. OTHER ENTERPRISE ACTIVITIES	
3. TOTAL NET EXPENDITURES FOR ENTERPRISE ACTIVITIES *(Sum of lines 1 and 2)*	

C. Recapitulation. Bring the amounts shown above to the categories listed below. Post the totals, (line 3 below), on Section II, line A.3 Noninstructional services.

ITEM	By local agencies *(in whole dollars)*	By other agencies *(in whole dollars)*	Total *(in whole dollars)*
1. NET FOOD SERVICE EXPENDITURES			
2. NET ENTERPRISE ACTIVITY EXPENDITURES			
3. TOTAL NONINSTRUCTIONAL SERVICES *(Sum of lines 1 and 2)*			

V. SPECIAL EXHIBIT – FIXED CHARGES

Fixed charges, i.e., expenditures made for employee benefits, insurance premiums, rentals, interest on short-term current loans, and judgements levied against the LEAs must be distributed or allocated to the three functions listed in Section II. Since fixed charges represent a significant portion of current expenditures and they have been reported separately for many years, you are asked to break fixed charges out and report them as a special exhibit. This separation is requested in order to make statistical adjustments in trends in the NCES publication series.

Report employee benefits separately from other fixed charges and indicate the amounts expended by local education agencies and those expended for/on behalf of local agencies by other agencies.

Employee benefits include expenditures made on behalf of employees including employer contributions to retirement systems, FICA, health and life insurance premiums, workman's compensation, sabbatical leave, etc.

Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgements against local agencies.

NOTE: Make sure that these expenditures are included in Part II, Section A.

EXPENDITURES FOR FIXED CHARGES	Local education agencies *(in whole dollars)*	For/on behalf of LEA'S by other agencies *(in whole dollars)*	Totals *(in whole dollars)*
1. EMPLOYEE BENEFITS			
2. OTHER FIXED CHARGES			
3. TOTAL FIXED CHARGES			

NOTE: Fixed charges should be included in Part II A, Current Expenditures By Function

RETURN COMPLETED FORM TO:

U.S. Department of Education
National Center for Education Statistics
400 Maryland Avenue, S.W.
(Brown Building, Room 606)
Washington, D.C. 20202

DEPARTMENT OF EDUCATION
WASHINGTON, D.C. 20202

FORM APPROVED
O.M.B. No. 1850-0067
EXPIRATION DATE: 9/85

INSTRUCTIONS AND DEFINITIONS FOR COMMON CORE OF DATA, PART VI. REVENUES AND CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, FISCAL YEAR 1983

GENERAL

This report is intended to collect the data needed to make the State allotments of Federal funds from certain Federal assistance programs to the States. Revenues, current expenditures, and average daily attendance for all of the local education agencies (LEA's) in the State which provide free public elementary and secondary education are to be reported on this form. The classification of revenue and expenditure accounts which appears in the 1980 revision of Handbook II published by the National Center for Education Statistics (NCES), *Financial Accounting for State and Local School Systems*, is to be used for reporting purposes.

The Education Consolidation and Improvement Act of 1981 (P.L. 97-35, ECIA) defines several terms which govern the data to be included in this report.

> "The term 'local educational agency' means a public board of education or other public authority legally constituted within a State for either administrative control or direction of, or to perform a service function for public elementary or secondary schools in a city, county, township, school district, or other political subdivision of a State, or such combination of school districts or counties as are recognized in a State as a administrative agency for its public elementary or secondary schools. Such term includes any other public institution or agency having administrative control and direction of a public elementary or secondary school."

> "The term 'free public education' means education which is provided at public expense, under public supervision and direction, and without tuition charge, and which is provided as elementary or secondary school education in the applicable State, except that such term does not include any education provided beyond grade twelve."*

> "*This term is interpreted to include children placed in private schools at public expense, e.g., handicapped children residing in public school districts who are placed by the public school district in a private school which provides an educational program suited to their needs."

> "The term 'elementary school' means a day or residential school which provides elementary education, as determined under State law, and the term 'secondary school' means a day or residential school which provides secondary education, as determined under State law, except that it does not include any education provided beyond grade twelve."

Specific instructions for preparing this report and definitions of terms used follow.

SECTION I. Revenues

Revenues received by local education agencies as defined above are to be reported by source. Revenues are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets for money or compensation for loss of fixed assets, and are available for expenditure by the local education agencies in the State. The revenues to be included in this report are listed below. If additional information is needed, reference to the 1980 revision of Handbook II is advised. Note that certain revenue classes are to be excluded from this report.

1000 Revenues from local sources: Revenues produced within the local education agency boundaries and available to the agency in the amount produced. Revenues from local sources includes the following:

1100 Taxes levied/assessed by the LEA: Compulsory charges levied by the LEA to finance services performed for the common benefit.

1200 Revenue from local governmental units other than LEA's: Appropriations made by other local governmental units to the LEA's that are fiscally dependent upon some parent government, e.g., a city or county government.

1300 Tuition: Payments received from individuals, welfare agencies, or private sources, excluding transfers made by other LEA's in the form of tuition for educational services provided by the receiving LEA's.

1400 Transportation fees: Payments received from individuals, welfare agencies, or private sources, excluding transfers made by other LEA's for transporting students to and from school and school activities.

1500 Earnings on investments: Revenues received from LEA holdings invested for earning purposes.

1600 Food services: Net revenues (gross receipts less gross expenditures) for dispensing food to students and adults.

1700 Student activities: Net revenues (gross receipts less gross expenditures) for school sponsored activities.

1800 Community services: EXCLUDE revenues from community services activities operated by the LEA's.

1900 Other: Revenues from sources not classified above, e.g., property rentals received by LEA.s, donations, textbook sales or rentals, etc.

2000 Revenues from intermediate sources: Revenues received from an intermediate governmental unit or political subdivision between the State and the LEA's that collects revenue and distributes it to LEA's in amounts different from those which are collected within the LEA's.

2100 Unrestricted grants-in-aid: Grants from immediate administrative units which may be used for any legal purpose.

2200 Restricted grants-in-aid: Grants from intermediate administrative units which may be used only for specified purposes.

2800 Revenue in lieu of taxes: Commitments or payments made out of general revenues by an intermediate governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately owned property or other tax base.

2900 Revenue for/on behalf of the LEA: Commitments or payments made by an intermediate governmental unit for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes the payment to a pension fund by the intermediate unit on behalf of an LEA employee for services rendered to the LEA, and a contribution of fixed assets by an intermediate unit to the LEA.

3000 Revenues from State sources: Grants and other monies received by LEA's from State funds.

3100 Unrestricted grants-in-aid: See 2100.

3200 Restricted grants-in-aid: See 2200.

3800 Revenue in lieu of taxes: See 2800.

3900 Revenue for/on behalf of the LEA: See 2900.

4000 Revenues from Federal sources: Grants and other monies received by LEA's from Federal agencies, either directly from the Federal agency or distributed through a State agency.

4100 Unrestricted grants-in-aid: See 2200 (including 4200).

4300 Restricted grants-in-aid: See 2200 (including 4500).

4700 Grants-in-aid received through other agencies

4800 Revenue in lieu of taxes: See 2800.

4900 Revenue for/on behalf of the LEA: See 2900.

SECTION II. Current Expenditures

SPECIAL NOTE

Two columns are provided for reporting current expenditures. It is important to know what should be reported in each. It is equally important to make sure that intergovernmental transfers from one agency to another are not reported by both as expenditures, i.e., a tuition transfer from one school district to another must not be reported by both as expenditures and included in the state total (since the receiving school district presumably spends the entire amount of the transfer).

Current Expenditures by Local School Districts

The expenditure amounts reported in this column should include the state total of current expenditures made by the operating and nonoperating local school districts in the state. The intergovernmental transfers made to other local school districts or to regional educational service agencies such as county superintendencies, BOCES's, CESA's, etc., should be included here. But the expenditures made from these transfers by the recipient agencies MUST NOT be included in the state's totals. Expenditures made by regional educational service agencies MUST NOT be reported in this column.

Current Expenditures by State and Other Agencies

The net expenditures made by regional educational service agencies that qualify under the definition of "local educational agency" must be included in this column. Net means that expenditures made from intergovernmental transfers received from local school districts MUST NOT be included here. To determine these expenditure amounts, the intergovernmental transfers must be subtracted from the gross expenditures of such agencies. Other expenditures made for or on behalf of local school districts by other agencies are also to be included here. Examples of such expenditures are: costs of student transportation provided by county or state government, state payments into the teacher or public school employees retirement fund, cost of free textbooks distributed to local school districts by the state, etc.

Current expenditures to be reported were originally defined in Public Law 81-874 as follows:

> "expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service . . . ."

For purposes of this report, current expenditures made by local education agencies and those made for/on behalf of local education agencies by other agencies, (e.g., payments of State funds directly into a public school employee's retirement system, transportation services provided to LEA students by some agency other than the LEA, free textbooks purchased by the State, etc.) are to be included. Current expenditures made for regular term and free summer term operations are to be included.

Exclude current expenditures made for adult education and community/junior college programs. Also exclude expenditures for debt service, capital outlay, community services, and nonpublic school programs (except tuition payments to private schools for the placement of public school students by the LEA).

The three major classifications of current expenditures to be included and the subfunctions thereunder are listed below.

1000 Instruction: Expenditures made for the activities dealing directly with the interaction between teachers and students.

2000 Support services: Expenditures for services that provide administrative, technical, and logistic support to facilitate and enhance instruction. Support services include:

- **2100 Student support services**
  - 2110 Attendance and guidance services
  - 2120 Guidance services
  - 2130 Health services
  - 2140 Psychological services
  - 2150 Speech pathology and audiology services
  - 2190 Other student support services
- **2200 Staff support services**
  - 2210 Improvement of instruction services
  - 2220 Educational media services
  - 2290 Other staff support services
- **2300 General administration**
  - 2310 Board of Education services
  - 2320 Executive administration
  - 2330 Special area administration services
- **2400 School administration**
  - 2410 Office of the Principal
  - 2490 Other school administration
- **2500 Business**
  - 2510 Fiscal services
  - 2520 Purchasing services

2530 Warehousing and distributing services
2540 Printing, publishing, and duplicating services
2590 Other business support services

2600 Operation and maintenance of plant

2700 Student transportation services (excluding expenditures made to transport private school students at public expense)

2800 Central

2810 Planning, research, development, and evaluation
2820 Information services
2830 Staff services
2840 Data processing services

2900 Other support services

3000 Operation of non-instructional services: Net expenditures for enterprise types of operations, excluding community services are included in this category. The worksheet attached to the reporting form explains how expenditures to be reported in this category are to be calculated. These services include:

3100 Food services operations

3200 Other enterprise operations (e.g., bookstore, interscholastic athletics, etc.)

EXCLUSIONS:

Public Law 97-35, the Education Consolidation and Improvement Act of 1981, provides that current expenditures charged against certain revenue sources be excluded from the calculation of State allotments of Federal funds. These exclusions are as follows:

1. Tuition and transportation fees paid by individuals. The amount of such fees received by the local school districts during the fiscal year are to be reported in the "by local school districts" column.

2. Expenditures charged to grants received under Chapter 1 of the Education Consolidation and Improvement Act, P.L. 97-35.

3. Carryover funds from P.L. 89-10, Titles I, IV-B, and IV-C.

It is important that, in order to comply with the legislation, all tuition and transportation fees charged to and paid by individuals to the LEA's must be reported on Section II, line B.1, since these amounts are reported as revenues in Section I.

The difference between the total exclusions and the total current expenditures represents the total eligible current expenditures for purposes of making the State allotments. These totals should be entered on line C of Section II.

SECTION III. Average Daily Attendance (ADA)

The legislation provides that average daily attendance "shall be determined in accordance with State law." Average daily attendance unless otherwise defined by State law, shall be defined for purposes of this report as:

> "the aggregate number of days of student attendance divided by the number of days in the school term."

The full-time equivalent (FTE) of summer school attendance may be included, provided that any LEA's in the State provide free summer school for their students. The FTE may be calculated by dividing the summer school ADA by the ratio of the number of days in the regular term to the total number of days of attendance at summer term session. For example, if the regular term had 180 days of attendance and the summer term had 30 days of attendance, divide the summer school ADA by 6 (180 divided by 30). If summer school ADA is included, it should be reported separately. If it cannot be reported separately, enter "NA" for both summer school and regular term and enter the total ADA on the appropriate lines.

SECTION IV. Worksheet

This worksheet is an integral part of this report and should be completed and returned as part of the report. It is largely self-explanatory, however, supplementary instructions are provided below.

A. Food services net expenditures. Two methods may be used for this computation. Choose the method which benefits your State.

> In Method 1, find the sum of cash and the value of donated commodities provided from Federal sources, restricted grants-in-aid for the support of food services received from State sources, and expenditures made by the LEA's to cover deficits resulting from food services operations. Be sure to exclude the gross revenues from the sale of lunches in this calculation. For the purpose of this calculation, it is assumed that revenues from Federal and State sources are expended in their entirety. The difference between gross receipts from the sale of school lunches and gross expenditures made by the LEA's represents the additional revenues required to balance the food services fund. Therefore, the sum of revenues to the fund from Federal and State sources and local tax sources may be reported as "net expenditures".
>
> In Method 2, subtract the gross receipts from the sale of school lunches by the LEA's from the gross expenditures for food services provided. Allowable depreciation expenses may be included as gross expenditures in this method.

B. Enterprise activities. Net expenditures for student body activities and other enterprise activities (except those resulting from community services) may be included here. For example, if LEA's provide services to other LEA's or other governmental agencies at a loss, such losses may be included. When gross expenditures less gross lunch sales receipts is greater than zero, the enterprise activity operated at a loss. The loss is the amount of local tax source money required to be paid in order to balance the fund. Note when the activity operates at a profit, the amount to be reported is zero.

The total net expenditures made by LEA's for non-instructional services such as those listed above should be entered in the 3000 series on Section II.

Certification. After this report has been completed and verified, it must be certified by an authorized official of the State education agency. Make sure that the signature of such an authorized official is affixed in the appropriate block.

If any mistakes in the report are discovered after the report has been submitted, it may be amended. An amended report, clearly designated as such, may be sent to the National Center for Education Statistics following the original submission until such time as the data needed for the allocation of Federal funds have been certified to the Secretary of Education. Deadline dates will be announced when they have been set.

V. Special Exhibit. Fixed Charges

Fixed charges, i.e., expenditures made for employee benefits, insurance premiums, rentals, interest on short-term current loans, and judgements levied against the local school districts must be distributed or allocated to the three functions listed in Section II. Since fixed charges represent a significant portion of current expenditures and have been reported separately for many years, you are asked to break out fixed charges and report them as a special exhibit. This separation is requested in order to make statistical adjustments in trends in the NCES publication series.

Report employee benefits separately from other fixed charges and indicate the amounts expended by local school districts and those expended for/on behalf of local school districts by other agencies.

Employee benefits include expenditures made on behalf of employees including employer contributions to retirement systems, FICA, health and life insurance premiums, workman's compensation, sabbatical leave, etc.

Other fixed charges include payments for liability and casualty insurance premiums, rental, interest on short-term current loans, and judgements against local school districts.

NOTE: Make sure that these expenditures are included in Part II, Section A.